

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION**

KRISTIN D. MALI, individually and  
as Trustee of the KRISTIN D. MALI  
REVOCABLE LIVING TRUST,

Plaintiffs,

v.

Case No.  
Honorable:

UNITED STATES OF AMERICA,

Defendant.

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Pierce, Farrell, Tafelski & Wells, PLC  
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Eric J. Wells (P54292)  
Attorneys for Plaintiffs  
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**COMPLAINT AND JURY DEMAND**

NOW COME the Plaintiffs, KRISTIN D. MALI, individually and as Trustee of the KRISTIN D. MALI REVOCABLE LIVING TRUST, by and through their attorneys, for their Complaint against the UNITED STATES OF AMERICA, state the following:

### **Parties and Jurisdiction**

1. Plaintiff, KRISTIN D. MALI, is a citizen of the United States and resides at 1984 Lone Pine Road, Bloomfield Hills, Michigan 48302.

2. Plaintiff, KRISTIN D. MALI, is the Trustee of the KRISTIN D. MALI REVOCABLE LIVING TRUST, which is a revocable grantor trust, having the principal place of administration and office located at 1984 Lone Pine Road, Bloomfield Hills, Michigan 48302.

3. Defendant is the UNITED STATES OF AMERICA, acting through the Internal Revenue Service, Department of Treasury.

4. Jurisdiction is properly conferred upon this court pursuant to 26 U.S.C. § 7422 and 28 U.S.C. § 1346(a)(1).

### **Allegations**

5. This matter arises under 28 U.S.C. § 2410 from Federal Tax Liens that were erroneously filed by the UNITED STATES OF AMERICA against Plaintiffs' real property.

6. On February 10, 2015, the United States, through the Internal Revenue Service Department, with the applicable office located at 1270 Pontiac Road, Pontiac, Michigan 48341, filed six (6) Notices of Federal Tax Lien (IRS Form 668(Y)) (hereafter "Tax Liens" and attached as Exhibit 1) against real property owned by the Plaintiffs.

7. The Tax Liens relate to trust fund tax liability pursuant to 26 U.S.C. §6672.

8. The first lien in the amount of \$659,470.47 was recorded against Plaintiff, KRISTIN D. MALI, “as nominee of Bradley J. Mali aka Bradley Jm Mali”, in Liber 47858, Pages 73 and 74, Oakland County, Michigan, relating to the real property commonly known as 1990 Lone Pine Road, Bloomfield Hills, MI 48302, with a tax parcel number of 19-19-151-005.

9. The second lien in the amount of \$877,573.67 was recorded against Plaintiff, KRISTIN D. MALI, “as nominee of Bradley J. Mali aka Bradley Jm Mali”, in Liber 47858, Pages 75 and 76, Oakland County, Michigan, relating to the real property commonly known as 1990 Lone Pine Road, Bloomfield Hills, MI 48302, with a tax parcel number of 19-19-151-005.

10. The third lien in the amount of \$877,573.67 was recorded against Plaintiff, KRISTIN D. MALI REVOCABLE LIVING TRUST, “as nominee of Bradley J. Mali aka Bradley Jm and Kristin D. Mali”, in Liber 47858, Pages 77 and 78, Oakland County, Michigan, relating to the real property commonly known as 1984 Lone Pine Road, Bloomfield Hills, MI 48302, with a tax parcel number of 19-19-151-021.

11. The forth lien in the amount of \$659,470.47 was recorded against Plaintiff, KRISTIN D. MALI REVOCABLE LIVING TRUST, “as nominee of

Bradley J. Mali aka Bradley Jm and Kristin D. Mali”, in Liber 47858, Pages 79 and 80, Oakland County, Michigan, relating to the real property commonly known as 1984 Lone Pine Road, Bloomfield Hills, MI 48302, with a tax parcel number of 19-19-151-021.

12. The fifth lien in the amount of \$659,470.47 was recorded against Plaintiff, KRISTIN D. MALI, “as nominee of Bradley J. Mali aka Bradley Jm Mali”, Missaukee County, Michigan, relating to the real property commonly known as 5202 W. Sanburn Road, Lake City, MI 48651, with a tax parcel number of 57015-036-003-00.

13. The sixth lien in the amount of \$877,573.6 was recorded against Plaintiff, KRISTIN D. MALI REVOCABLE LIVING TRUST, “as nominee of Bradley J. Mali aka Bradley Jm and Kristin D. Mali”, Missaukee County, Michigan, relating to the real property commonly known as 5202 W. Sanburn Road, Lake City, MI 48651, with a tax parcel number of 57015-036-003-00.

14. On or about February 15, 2013, Plaintiff KRISTIN D. MALI filed an action in this court against the Defendant requesting the refund of taxes collected by Defendant assessed by a trust fund recovery penalty pursuant to 26 U.S.C. §6672, being case number 2:13 CV 10639-GAD-PJK.

15. On or about November 14, 2014, Plaintiff KRISTIN D. MALI and Defendant entered into a Stipulated Judgment which provided that KRISTIN D. MALI owed no tax liability under 26 U.S.C. §6672.

16. The Plaintiffs have no current or past tax liability under 26 U.S.C. §6672.

17. At all times relevant hereto, Plaintiffs as the sole owners of the real property subject to the Tax Liens.

18. The Tax Liens state that the Plaintiffs are a “nominee” of taxpayer Bradley J. Mali aka Bradley Jm Mali.

19. The Plaintiffs are not nominees of Bradley J. Mali aka Bradley Jm Mali or any other party.

20. The real property subject to the Tax Liens are solely owned and controlled by the Plaintiffs.

21. Bradley J. Mali has no legal interest in the real property which is subject to the Tax Liens.

22. The Defendant has no basis to impose Tax Liens on Plaintiffs' property and said Tax Liens should be discharged.

23. Plaintiff has tried to resolve the matter by filing Applications for Certificate of Discharge of Property from Federal Tax Lien (Forms 14135).

24. The relief requested by the Applications was denied and Plaintiff has exhausted its administrative remedies.

25. The Plaintiff has suffered damages by the imposition of the Tax Liens.

26. The Plaintiff requests damages and costs for this action, including reasonable attorney fees incurred.

WHEREFORE Plaintiffs respectfully request this Honorable Court grant a judgment in their favor and against the Defendant; order the discharge extinguishment of the Tax Liens; and award Plaintiffs costs and reasonable attorney fees; along with any other relief this court deems fair and equitable.

**JURY DEMAND**

Plaintiffs hereby request a trial by jury of the within matter.

PIERCE, FARRELL, TAFELSKI &  
WELLS, PLC

Dated: August 4, 2016

By: /s/ Mark C. Pierce  
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